

# Local Government Employees Confidentiality Notice

Authorized employees who have been granted access to Michigan Department of Treasury (Treasury) tax return information are reminded that they may not access or disclose tax returns or tax return information without specific authority under Treasury's agreement with their agency. Access to Treasury information, both paper and electronic, is allowed on a **need-to-know** basis to perform your agency's official duties. Before you disclose returns or return information to other employees in your department, they must also **need** the information to perform their official duties.

**Do not access, research or change any account, file, record, or application containing Michigan tax information that is not required to perform your official duties.** You are forbidden to access your own account, or that of a spouse, friend, neighbor, relative, or any account in which you have a personal or financial interest, or the account of a celebrity, or other public person, unless specifically instructed to do so. If you are assigned to work on one of these accounts, contact your supervisor immediately. Otherwise, **ACCESS ONLY** those accounts required to accomplish your duties.

If you prepare or are involved in the preparation of tax returns for someone other than yourself, this may constitute a **conflict of interest**. You must contact your supervisor immediately if assigned to one of these accounts.

**Do not E-MAIL or FAX** Michigan tax returns or tax return information.

**Protect your password.** If you have been given authorization to access a computer system or application that contains Michigan return information, you must **PROTECT** your password from disclosure. **DO NOT** reveal it or share it with **ANYONE**, regardless of his or her position in or outside your agency. Please make every reasonable effort to protect your password. If you suspect someone is using your password, change your password immediately and contact your manager or supervisor to report a possible security violation. Promptly report all security incidents.

**Always sign off** if you go to lunch, or break, or leave your terminal for any length of time. Retrieve any hard copy prints you make through a printer. If you have tax information that must be destroyed, never discard in a wastebasket. **Place confidential tax materials in waste containers designated for confidential shred** or in a secure area until arrangements can be made to destroy such tax information. **Do not leave Michigan tax return information unattended.** Place documents in a designated, secure area during unattended periods.

**Contacts from other governmental agencies.** If you are contacted by a federal, state, or local agency or another third party and requested to disclose Michigan tax returns or tax return information furnished to your agency under agreement with Treasury, please refer these contacts to the Treasury Disclosure Officer at 430 West Allegan Street, Lansing, MI 48922. Treasury tax returns and tax return information may not be disclosed by your agency unless specifically provided for under the written agreement with your agency.

## Criminal and Civil Penalties

If you access a return without authority or disclose tax returns or tax return information, you may be subject to criminal penalties under the Michigan Revenue Act. Penalties can include fines and imprisonment.

## Michigan Penalties

MCL 205.28(1)(f) provides that you may not willfully browse any Michigan tax return or information contained in a return. Browsing is defined as examining a return or return information without authorization and without a **need to know** the information to perform official duties. Violators of §28(1)(f) are guilty of a **felony** and subject to **fines of \$5,000 or imprisonment for five years, or both** per the Michigan Revenue Act, 1941 PA 122, MCL 205.28(2). State employees will be discharged from state service upon conviction.

Any person who violates any other provision of the Revenue Act, 1941 PA 122, MCL 205.1, et seq., or any statute administered under the Revenue Act, will be guilty of a misdemeanor and fined **\$1,000 or imprisonment for one year, or both**, MCL 205.27(4).

Each employee has a responsibility to maintain public trust. Our effectiveness depends on our continued commitment to provide quality service to the public. If you have any questions, please contact the Disclosure Officer in the Office of Policy Communications and Disclosure at (517) 335-0629 or email [Treas\\_Disclosure@michigan.gov](mailto:Treas_Disclosure@michigan.gov).

Print Employee Name \_\_\_\_\_

Employee Signature \_\_\_\_\_

City/County or Township Name \_\_\_\_\_

Date \_\_\_\_\_

**After you read this notice, sign, date, and make a copy for your records and return the original to:**

Michigan Department of Treasury  
Office of Policy Communications and Disclosure  
430 W. Allegan  
Lansing, MI 48922

Phone: (517) 335-0629  
Fax: (517) 241-4742  
email: [Treas\\_Disclosure@michigan.gov](mailto:Treas_Disclosure@michigan.gov)